

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

HSIU-YING HSU, et al.,  
Petitioners,  
v.  
UNITED STATES OF AMERICA,  
Respondent.

Case No.17-cv-06696-NC  
Case No.17-cv-06697-NC  
Case No.17-cv-06698-NC

**ORDER GRANTING MOTION  
TO REOPEN CASE**

Re: Dkt. No. 25

Before the Court is respondent United States of America's motions to reopen Case Nos. 17-cv-06696-NC, 17-cv-06697-NC, and 17-cv-06698-NC.<sup>1</sup> These three cases are petitioners Hsiu-Ying Hsu and Jian-Ci "Jason" Ho's petitions to quash summons against them issued by the United States Internal Revenue Service. *See* Dkt. No. 1.

On May 16, 2018, the Court granted in part and denied in part Petitioners' motions to quash the summons in these three cases.<sup>2</sup> Dkt. No. 23. Specifically, the Court ordered the IRS to amend and re-serve the summons in all three cases. *See id.* at 11. The Court also ordered the parties to submit a joint status report by August 1, 2018, regarding

<sup>1</sup> All three motions are identical. Unless otherwise noted, citations in this order refer to briefs filed in Case No. 17-cv-06697-NC.

<sup>2</sup> The Court also granted in part and denied in part Hsu's petition to quash summons in a fourth related case, No. 17-cv-06656-NC. *See* Case No. 17-cv-06656-NC, Dkt. No. 24. The United States is not seeking to reopen that case at this time. *See* Case No. 17-cv-06697-NC, Dkt No. 25 at 25 at 1 n.1.

whether they wished to close the cases or if further litigation was necessary. *See id.* Because no report was filed, the Court closed the cases on October 31, 2018, but gave the parties leave to file a motion to reopen any of the cases by November 14, 2018. *See* Dkt. No. 24.

On October 16, 2018, the IRS re-issued amended summons to Petitioners. *See* Dkt. No. 26, Exs. 1, 2. Petitioners responded on November 13, 2018, advising the IRS that Petitioners had no responsive documents, were never custodians of records for the third-party companies under investigation by the IRS, and declined to appear for interviews. *See id.* at 3; *see also id.*, Exs. 3–5.

The Court’s May 16, 2018, order granting in part and denying in part Petitioners’ motion to quash summons approved all aspects of the IRS’s summons except to the extent it requested information already in the IRS’s possession, information regarding Petitioners’ duties, and minutes of meetings for third-party companies. *See* Dkt. No. 23 at 10, 11. Thus, the Court approved the IRS’s summons requiring Petitioners to, at the very least, appear for interviews. *See, e.g.,* Dkt. No. 26, Ex. 1 at 6 (“[Petitioner is] hereby summoned and required to appear before . . . an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination [materials] . . . relating to the tax liability [of] . . . the person identified above for the periods shown.”). It is not clear that Petitioners may defy the summons simply by asserting that they have no responsive documents and were never custodians of records.

Accordingly, the Court GRANTS the United States’ motion to reopen cases Nos. 17-cv-06696-NC, 17-cv-06697-NC, and 17-cv-06698-NC. The Court sets a case management conference for December 19, 2018, at 10:00 a.m. in Courtroom 5, 4th Floor, U.S. District Court, 280 S. First Street, San Jose, California. The parties must file a joint case management statement by December 12, 2018. *See* Civil L.R. 16-10(d).

**IT IS SO ORDERED.**

Dated: December 4, 2018

  
NATHANAEL M. COUSINS  
United States Magistrate Judge